



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Hemang Mehta
DOCKET NO.: 20-02942.001-R-1
PARCEL NO.: 12-32-202-007

The parties of record before the Property Tax Appeal Board are Hemang Mehta, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, LLC in Chicago; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***a reduction*** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$316,058
IMPR.: \$272,397
TOTAL: \$588,455

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2020 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a 2-story dwelling of brick exterior construction with 5,858 square feet of living area. The dwelling was constructed in 1970 and is approximately 50 years old. Features of the home include a basement that is finished with a recreation room, central air conditioning, four fireplaces and a 925 square foot garage. The property also has a 1,000 square foot inground swimming pool.¹ The property has an approximately 60,110 square foot site and is located in Lake Forest, Shields Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables with the same assessment neighborhood code as the subject. The comparables are

¹ The property record card provided by the board of review revealed the subject property has a 1,000 square foot inground swimming pool, which was not reported by the appellant.

improved with 1.5-story or 2-story dwellings of brick exterior construction ranging in size from 5,398 to 5,826 square feet of living area. The dwellings are 26 to 60 years old. The comparables each have a basement, three of which have finished area. Each comparable has central air conditioning, one to three fireplaces and a garage ranging in size from 810 to 1,014 square feet of building area. The comparables have improvement assessments that range from \$136,065 to \$245,411 or from \$23.99 to \$44.35 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$219,547 or \$37.48 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$635,604. The subject property has an improvement assessment of \$319,546 or \$54.55 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on two comparables with the same assessment neighborhood code as the subject. The board of review reported that the comparables are improved with 1-story dwellings of brick or wood siding exterior construction containing 5,320 or 5,964 square feet of living area. The dwellings were built in 1968 and 1975, respectively, with comparable #1 having a reported effective age of 1980. The board of review described comparable #1 as having an unfinished basement and comparable #2 as having a concrete slab foundation. Each comparable has central air conditioning, two fireplaces, a garage containing 888 or 900 square feet of building area and an inground swimming pool. The comparables have improvement assessments of \$268,063 and \$335,349 or \$50.39 and \$56.23 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of six suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparable #1 as it appears to be an outlier due to its considerably lower improvement assessment in relation to all the other assessment comparables in the record. The Board has also given less weight to the appellant's comparable #2 as it lacks a finished basement, unlike the subject. The Board has given reduced weight to board of review comparables #1 and #2 which differ from the subject in design and/or have a dissimilar concrete slab foundation when compared to the subject's basement foundation that is finished with a recreation room.

The Board finds the best evidence of assessment equity to be the appellant's comparables #3 and #4, which are similar to the subject in design and foundation type. However, the Board finds these two comparables each have a smaller dwelling size, fewer number of fireplaces and a

smaller garage size when compared to the subject. Additionally, neither of these comparables have an inground swimming pool like the subject. Nevertheless, these comparables have improvement assessments of \$239,401 and \$245,411 or \$43.42 and \$44.35 per square foot of living area. The subject's improvement assessment of \$319,546 or \$54.55 per square foot of living area is greater than the two best comparables in the record. After considering adjustments to the best comparables for differences in dwelling size and features when compared to the subject, the Board finds the subject's improvement assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's assessment is justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date:

November 22, 2022



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Hemang Mehta, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085